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We claim:

1. A method of processing a coupon of a first party, the first party having a first system, the method comprising:

offering, by a second system of a second party, an item online for sale at a sales price amount;

associating the coupon of the first party with the item, the coupon having a coupon amount;

receiving, by the second system, an online purchase request from a buyer for the item being offered online;

responding, by the second system, to the online purchase request by collecting from the buyer a purchase amount corresponding to the sales price amount less the coupon amount for the item; and

electronically communicating, by the second system to the first system, an indication regarding the collection from the buyer of the purchase amount.

2. The method of claim 1 further comprising responding, by the first system, to the indication by facilitating payment of a reimbursement amount corresponding to the coupon amount to the first party.

3. The method of claim 2 wherein the facilitating comprises initiating an electronic payment of the reimbursement amount.

4. The method of claim 1 wherein the purchase amount comprises a service charge amount.

5. The method of claim 1 further comprising electronically charging the first party at least the coupon amount.

6. The method of claim 1 further comprising charging an account of the buyer an amount corresponding to the sales price amount less the coupon amount and crediting the account for an amount corresponding to the coupon amount.

